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KUZE KATSURO**(54) POLYESTER FILM FOR MAGNETIC RECORDING MEDIUM****(57)Abstract:**

**PURPOSE:** To improve adhesion property of a magnetic coating film and back coating film, and surface smoothness by forming a specified coating layer comprising polyester polyurethane resin on a polyester film.

**CONSTITUTION:** At least one surface of a base film comprising polyester resin is coated with a polyester polyurethane polymer which can be dispersed in water but insoluble in water. This polymer is obtained from a source component containing a mixture polyester polyol component containing 90/10 - 5/95 hard polyester polyol/soft polyester polyol and a polyisocyanate component. The polyester polyurethane polymer gives rough projections by &le;10 per 100 cm<sup>2</sup> when formed into a film. Thereby, the film causes no problem such as blocking, and shows excellent adhesion property with a magnetic coating film and back coating film.

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